the AUDITOR'S INSTITUTE
announces

Courses in
Governmental Auditing
Summer, 1989

Office of the State Auditor
A. Joseph DeNucci

University of Massachusetts at Boston
Division of Continuing Education

The Auditor's Institute

The Auditor's Institute is a collaborative training program co-sponsored by the Office of the Massachusetts State Auditor and the Division of Continuing Education of the University of Massachusetts at Boston. The Institute is committed to providing persons involved in governmental and associated private-sector operations with the tools they need to promote the sound and efficient management of public resources.

The courses for governmental auditors described in this flyer are designed both for those without extensive background in the field as well as for experienced auditors who wish to refine skills in particular areas.

The Schedule of Summer Courses

A Supervisor's Approach to Evaluating Internal Controls for Governmental Auditors

This course is intended for audit supervisors whose responsibilities include conducting or reviewing audit planning, supervising field work, and evaluating workpapers, findings, and reports produced by staff auditors. The course considers the concepts, activities, and standards related to internal control; then incorporates the types of guidance and assessments necessary to insure that staff auditors effectively perform internal control assessments in accordance with professional requirements. Specific topics covered in this course include: management and supervision in an auditing context, professional standards regarding supervision and quality control; internal control theory and standards for audits of government entities; the supervisor's role in meeting standards during planning, field work, revising staff plans, and preparing internal control evaluations for management improvements; distinguishing internal control requirements for financial audits and performance audits; quality control for internal control aspects of audits.

June 14-16, WThF 9:00am - 4:00pm, Mr. McHugh, Course fee: $365

Writing the Audit Report

This course will prepare auditors to write effective audit reports. It will provide strategies for planning and writing reports and techniques for overcoming common writing problems. Creating the proper tone, specificity of language, and proofreading suggestions will be covered. Each participant should bring to the first session a short (one- to four-page) report, memo, or other writing sample to be used for confidential analysis.

June 26-28, MTuW 9:00am - 4:00pm, Mr. Coyle, Course fee: $365

Building a Productive Audit Team

This course focuses on the skills auditors-in-charge and other supervisory auditors need to effectively manage and motivate productive audit teams. Audit supervisors will examine the characteristics of effective teams and learn how to arrange work assignments that make the best use of staff auditors' skills and styles. Particular attention is paid to individual styles and how to manage diversity and conflict among audit team members. The course will also consider ways in which the audit supervisor's management style affects the performance and productivity of his or her audit team.

July 17-18, MTu 9:00am - 4:00pm, Mr. Carnegie, Course fee: $260

Interviewing Skills for Auditors

This course examines the skills, attitudes, and techniques needed for successful and effective audit interviewing. The course looks at the difficulty of collecting testimonial evidence and identifies the methods by which auditors can strengthen the quality of evidence gathered through the interviewing process. New auditors will be given a framework and step-by-step approach for managing their interviews, while more experienced auditors will learn many new techniques for improving their interviewing style. This course is very participative and includes videotaped role-playing, critiques, and feedback.

July 31 - August 2, MTuW 9:00am - 4:00pm, Mr. Carnegie, Course fee: $365

Presenting Audit Findings and Conducting the Exit Conference

This course prepares auditors for the responsibility of effectively communicating audit conclusions and recommendations. Particular emphasis is placed upon organizing findings in a clear, concise manner and managing the exit conference in a manner that builds trust and confidence.

Participants will learn how to use the results of the audit as a means of improving the performance of the audited party.

August 7-8, MTu 9:00am - 4:00pm, Mr. Carnegie, Course fee: $260

Fundamentals of Governmental Auditing

This course provides an in-depth presentation of the personal attributes and professional standards necessary in governmental auditing. Special attention will be given to the *Comptroller General's Standards for Audits of Governmental Organizations, Programs, Activities, and Functions* (the "Yellow Book"). The course will present current auditing theories and practices.

The course is designed for new auditors and will provide participants with an understanding of the technical requirements of audit workpapers, audit findings, and audit reports.

August 21-24, MTuWTh 9:00am - 4:00pm, Mr. McHugh and staff, Course fee: $600

The Auditor and the Accounting Process: How to Communicate in the Language of Business and Accounting

This course will help the auditor understand the fundamentals of the accounting system and how it relates to the audit function. Participants will explore the development process of both manual and computerized accounting systems and the interpretation of economic events, adjustments, trial balances, worksheets, journals, ledgers, and financial statements. Participants will develop financial documents that are used to communicate financial information. A comparative analysis will be made of financial statements for a proprietorship, a partnership, and a corporation, and participants will learn to read, analyze, and communicate the information the documents provide.

June 23, 30, July 7, 14, 21, 28, F 9:00am - 12:00 noon, Mr. Ficara, Course fee: $365

Faculty

Robert A. Carnegie, MBA, has over seventeen years' experience in personnel management training and development, and has, since 1985, been a faculty member at the U.S. Federal Government Graduate School in Washington, D.C. He has provided training for a number of federal and local government agencies and has taught at both the undergraduate and graduate level.

Wallace Coyle, PhD, is the director for writing proficiency in UMass/Boston's College of Management. He is a consulting editor for a number of distinguished publishing firms in the areas of business communications and technical and professional writing. He is the author of several books on language and communication and is currently completing work on a textbook called **Business Communication: Process, Product and Problems.**

Michael A. Ficara, MBA, CCA, is a lecturer in accounting and finance in UMass/Boston's College of Management. His background in business includes manufacturing, recreation, and retail. He is the author of a number of computerized accounting cases published in McGraw Hill financial, managerial, and cost accounting textbooks.

Joseph A. McHugh, PhD, CCA, is a professor of accounting and finance in UMass/Boston's College of Management. He is also a senior fellow of the McCormack Institute of Public Affairs and the chairman of the New England Government Financial Manager's Roundtable. He has a variety of publications in the field of government financial management and has held regional and national offices in the Association of Government Accountants, the Institute of Internal Auditors, and the American Accounting Association.

Related Courses

The Auditor's Institute and UMass/Boston's Division of Continuing Education have scheduled a number of other professional training programs this summer. Some of this summer's offerings are:

Management Effective Skills
June 19-21
Successful Organizational Management
July 10-12
Strategic Planning
August 16-18
Supervision: The Transition from Player to Coach
July 24-26
Management Training for Human Service Professionals
August 14-18
Effective Writing Skills for Managers
August 28-29

General Information

To Register – Registration and payment in advance is required. To register by mail or FAX, use the form in this folder. To register by telephone, call (617) 929-7900 (course fees must be charged to MasterCard or VISA.) Early registrations are encouraged. All registrations received later than one week prior to the start of the course will be assessed an additional $25.00

Location – All courses will meet in the Division of Continuing Education's Professional Training Program Conference Center at UMass/Boston's Downtown Center. The Downtown Center is located at the corner of Arlington and Stuart Streets in Boston's Park Plaza. The Downtown Center is accessible by public transportation and private parking is available at several nearby garages.

Course Fee – The fee for each course includes instruction and course materials, coffee, and refreshments. So that program expenses can be kept to a minimum, lunch is not provided. Lunch is available in the Downtown Center cafeteria or at a variety of cafes, restaurants, and fast-food outlets within walking distance of the Downtown Center.

Refund Policy – The Division of Continuing Education will issue a refund if a written refund request is received at least one week prior to the start of the course. Refunds for non-attendance will not be given without this prior written notification. There is no charge if you wish to send a substitute.

Hotel Accommodations – The Quality Inn Downtown Boston offers a special $74 rate for participants in Auditor's Institute programs. The Quality Inn is located at 275 Tremont Street, in the heart of Boston's theater district, just two blocks from UMass/Boston's Downtown Center. The special rate is based on availability and it is advisable to make reservations early. Contact the Quality Inn directly at (617) 426-1400.

On-Site Presentation – Any of the training programs described in this flyer can be conducted at your office or any other location you choose. On-site presentations can be tailored to meet your organization's specific needs and often result in significant cost savings. The Division of Continuing Education will also work with your organization to assess your needs and develop responsive programming. To find out more about how the Division of Continuing Education can help your organization, please contact Jack Hughes at the address and telephone number listed on the following page.

Additional Information – For more information about courses described in this flyer or other professional training opportunities offered by UMass/Boston's Division of Continuing Education, please contact:

Jack Hughes
Director of Professional Training Programs
Division of Continuing Education
University of Massachusetts at Boston
Harbor Campus
Boston, MA 02125
Telephone: (617) 929-7900
FAX: (617) 265-7173

All information in this flyer is subject to change. This flyer is neither a contract nor an offer to make a contract.

Registration Form

( ) I wish to enroll in the courses indicated on this form

( ) Please send me additional information about the other courses mentioned in this flyer.

( ) Please send information about training in the following area(s):

Name _____

Address _____

City _____ State _____ Zip _____

Your Title and Organization _____

Daytime Telephone Number _____

Soc. Sec. No. _____

[ ] A Supervisor's Approach to Evaluating Internal Controls for Governmental Auditors	$365
[ ] Writing the Audit Report	$365
[ ] Building a Productive Audit Team	$260
[ ] Interviewing Skills for Auditors	$365
[ ] Presenting Audit Findings and Conducting the Exit Conference	$260
[ ] Fundamentals of Governmental Auditing	$600
[ ] The Auditor and the Accounting Process: How to Communicate in the Language of Business and Accounting	$365

Total Course Fees $_____

Late Fee (if applicable) $25.00

Total payment enclosed $_____

Method of Payment ( ) Check (payable to UMass/Boston) ( ) MasterCard/VISA ( ) Bill organization*

MasterCard/VISA Number _____ Expiration Date _____

Cardholder's Name _____ Cardholder's Signature _____

Purchase order number* _____ Authorized signature _____

Paying organization's name and address _____

*Registration cannot be confirmed until documentation is received.

Return this form with payment to: Janice Kinahan, University of Massachusetts at Boston, Division of Continuing Education, Dept. NC, Harbor Campus, Boston, MA 02125-3393. FAX: (617) 265-7173. Please photocopy this registration form as needed.

University of Massachusetts at Boston
Division of Continuing Education
Harbor Campus
Boston, MA 02125-3393

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